

KANSAS WIRELESS ENHANCED 911 ADVISORY BOARD

WIRELESS ENHANCED 911 GRANT

CALENDAR YEAR 2007

REPORTING REQUIREMENTS



STATE OF KANSAS

**OFFICE OF THE GOVERNOR
KATHLEEN SEBELIUS
GOVERNOR'S GRANTS PROGRAM**

The following Reporting Requirements packet, including policies and reporting forms,
can be located at www.governor.ks.gov/grants/default.htm

POLICIES

PROCEDURES TO OPEN GRANT AWARD

The following grant award documents must be submitted to the Governor's Grants Program before the grant award is considered open:

Grant Assurances

The original Grant Assurances must be received before grant award is considered open. Please make special note of the Grant Project Number assigned to the grant project and any special conditions that may have been added.

Budget Summary Form & Narrative

If the grant award is different from the original request, a new Budget Summary Form (BSF) for the grant award amount must be completed, signed and returned **along with a revised Budget Narrative**.

Revised Grant Project Activities

If the grant award is different from the original request and if the subgrantee deems it is necessary, the grant project activities also may be revised in accordance with the level of funding received.

GRANT REPORTING FORMS

When completing the reporting forms and when contacting the Governor's Grants Program, subgrantees must use a grant project number. The number assigned to the grant project during calendar year 2007 is provided in the Grant Assurances. All reports must be received by the Governor's Grants Program on or before the required dates. **Reports may be mailed, faxed, or e-mailed as an attachment to jamie.bowser@ks.gov. Subgrantees electing to e-mail reports must first set up electronic signatures and send the Governor's Grants Program written verification that a policy is in place regarding electronic signatures.**

Financial Status Report

This report must be received within **20** days after the close of each calendar quarter or the first business day by 5:00 p.m. Any reports received after the following dates **are considered non-compliant**:

April 20

July 20

October 20

January 20

Interest Earned Report

This report must be received within **20** days after the close of each calendar quarter or the first business day by 5:00 p.m. Any reports received after the following dates **are considered non-compliant**:

April 20

July 20

October 20

January 20

Grant Project Narrative Report

This report must be received within **20** days after the close of each calendar quarter or the first business day by 5:00 p.m. Any reports received after the following dates **are considered non-compliant**:

April 20

July 20

October 20

January 20

Projection of Final Expenditures

This report must be received no later than **October 20, 2007** or the first business day by 5:00 p.m., which projects the subgrantee's expenditures for the final quarter of the grant project period.

Equipment Inventory Form

This report is due 30 days after date of payment.

GRANT REPORTING INFORMATION

The following policies are applied to all grant reporting requirement set forth by the Governor's Grants Program.

Late/Incomplete Reports

Any subgrantee submitting a late, incorrect, or incomplete report will not receive a payment until the next batch of payments are issued for that particular grant program. **Complete and correct** reports must be received by 5:00 p.m. on the date that it is due. **If this date falls on a Saturday, Sunday, or State Holiday, it may be submitted by 5:00 p.m. the first business day following the due date.**

Agency & Staff Changes

If the subgrantee has a **staff change, change of address, or phone/fax number change**, the Governor's Grants Program must be notified in writing within 10 days of the change on subgrantee letterhead.

Reporting No Activity/Expenses

In any reporting period in which no expenses were incurred or no activity took place, the required reports must still be filed in a timely manner. If no expenses were incurred, report a zero for the period in question.

If no activity took place or no services were provided, state why no activity took place for the period in question.

Period-End Obligations

If the subgrantee incurs obligations during the final grant project reporting period that will be paid in the first month following the end of the grant project period, the subgrantee may mark the Financial Status Report as "**NOT THE FINAL**" report, reflecting those obligations appropriately. Upon expenditure for those obligations, the subgrantee will submit a "**FINAL**" Financial Status Report reflecting it as "Period Expenditures" in the first month following the end of the grant project period. The subgrantee must pay for obligations within 30 days after the end of the grant project period.

Faxing Reports

A subgrantee may fax its grant reports in order to comply with the reporting deadline. **The fax number is (785) 291-3204. Please limit faxes to 10 pages. All reports longer than 10 pages MUST BE MAILED to the following address: Governor's Grants Program, Landon State Office Bldg, 900 SW Jackson, Room 304 North, Topeka, KS 66612. Faxes exceeding the 10 page limit will be discarded and reports may be considered late.** The subgrantee cannot fax one report that exceeds the 10 page limit in two separate faxes. Faxed reports must have the required signature and be received by 5:00 p.m. on or before the date it is due. This office does **not** consider a faxed copy of a report to be timely if it is incomplete, lacking signatures, or incorrect. Payments are not issued for those not complying with this policy of faxing reports. **If a subgrantee chooses to fax a report, please do not follow it with a mailed copy.**

Extensions

A subgrantee may request in writing an extension to submit a report late. Only under extreme circumstances will extensions be allowed, i.e. medical emergencies, etc. If a letter is received on or before the due date of the report, a payment may still be issued. A staff member of the Governor's Grants Program will contact the subgrantee by phone or in writing to discuss the timeline for the extended report and grant payment.

GRANT PAYMENTS

Payment Process

Subgrantees must enroll in direct deposit with the State of Kansas by submitting the attached authorization form, as well as a copy of a voided check, if possible, to the Governor's Grants Program. Subgrantees should receive direct deposits within two weeks after the due date of the required report(s). All reports received by this office that are **complete and correct** and received on the due date are issued a payment, **as long as funds are available and as long as the subgrantee is in compliance with the grant award.**

Any subgrantee submitting a late, incorrect, or incomplete report will not receive a payment until the next batch of payments are issued. **Complete and correct** reports must be received by 5:00 p.m. on the date that it is due. **If this date falls on a Saturday, Sunday, or State Holiday, it may be submitted by 5:00 p.m. the next working day following that due date.**

If the subgrantee is already receiving direct deposit payments from the State, the authorization form does not need to be resubmitted.

Reimbursements

Payments are issued on a quarterly reimbursement basis, contingent upon compliance with reporting requirements. The reimbursement amount is determined by the period expenditures as reported on the quarterly Financial Status Report.

Advances

In the event that an advance is necessary to pay a large expense, the subgrantee may make a written request. The subgrantee should submit a written request that specifies the amount of funds being requested and attach a copy of the bid, invoice, or contract to be paid. This request may be faxed to the Governor's Grants Program 785-291-3204.

Late Fees/Charges

It is the subgrantee's responsibility to pay for grant-funded goods and services in a timely manner. Grant funds may not be used to pay late fees, finance charges, interest, or any other costs associated with late or overdue bills. All costs assessed to the subgrantee for late or overdue bills will be the sole responsibility of the subgrantee.

BUDGET REVISION REQUESTS

Any modification to the subgrantee's budget upon grant award notification must **first** be approved by the Governor's Grants Program. The procedure for receiving a budget revision follows:

Revision Request

The following must be submitted to request a revision:

Request Letter- A written request must include an explanation of the need for the revision and the amount of grant funds that will be reappropriated. Budget revisions may only be requested within line items previously approved; funds cannot be moved into a new line item during the grant project period except under extreme circumstances. Please remember these grant project funds cannot be used to reimburse mileage expenses in excess of the agency's current government rate.

Budget Summary Form- Attach to the budget revision request a revised Budget Summary Form reflecting the new requested budget. This form must be filled out completely and signed by the subgrantee for the request to be considered.

Budget Narrative- Attach to the budget revision request a revised Budget Narrative reflecting the new requested budget.

Approval/Denial

The Governor's Grants Program will respond in writing to the subgrantee's request within 30 days. A request for a budget revision may be approved as requested, it may be partially approved, or it may be denied.

There is no limit to the number of budget revisions a subgrantee can request. However, frequent or repeated requests may raise concerns in regard to the subgrantee's budgeting practices. **No budget revisions may be requested during the final 30 days of the grant project period.**

An approval to allow a budget revision is effective as of the date of the approval letter. If the subgrantee requires the budget revision to be retroactive, or effective on a prior date, then the subgrantee must make that need clear in the original revision request. However, as noted in the first paragraph of this section, it is the policy of the Governor's Grants Program to require **prior** approval. Repeated requests for retroactive approval may raise concerns.

EQUIPMENT AND CONTRACTS

Equipment

All equipment purchased with grant funds must be included in the subgrantee's approved budget prior to the purchase. The definition of equipment is assets with a useful life of one year or more and a purchase cost of \$1,000 or more. The subgrantee shall follow its agency written policies and procedures in regard to purchasing approval, needs assessment, bidding, etc. when purchasing equipment. For each equipment purchase, the subgrantee must provide the Governor's Grants Program with the following information within 30 days of the payment date.

- Description of the Equipment
- Serial Number or other Identification Number
- Source of the Equipment
- Identification of Who Holds the Title
- Acquisition Date/Paid Date
- Cost of the Equipment
- Cost Charged to Grant
- Percentage of Grant Fund Participation in the Cost of the Equipment
- Location of the Equipment
- Use and Condition of the Equipment

An Equipment Inventory Form is attached that includes all of the information listed above. It is the subgrantee's responsibility to maintain inventory records that can be reviewed at any time by the Governor's Grants Program staff. In addition, the subgrantee is responsible for providing justification as to the need and use of the equipment. The amount of time the equipment is used for the grant project must be equal to or more than the percentage of the purchase cost that was covered by grant project funds.

Procurement of Contractual Services

The subgrantee shall follow its agency's written procurement procedures. All procurement transactions, whether negotiated or competitively bid, shall be conducted in a manner that provides maximum open and free competition.

GRANT COMPLIANCE REVIEWS

All subgrantees are subject to a compliance review by the Governor's Grants Program staff. Financial and programmatic/statistical information are reviewed to determine the grant project's progress toward meeting wireless enhanced 911 services.

The Governor's Grants Program staff will review all financial documentation to determine if the grant project expenditures were approved and allowable. All programmatic and statistical information will be reviewed to determine that wireless enhanced 911 services are provided in accordance with the approved grant award.

Additional random grant project reviews may be conducted throughout the grant year. Upon request by the Governor's Grants Program staff, the subgrantee may be required to send in specific documentation over a

designated time period. This review may include financial and/or programmatic/statistical reports, along with all the supporting documentation.

Upon completion of a grant compliance review, a written report is prepared by the Governor's Grants Program staff and reviewed and signed by the Governor's Grants Program Administrator. A signed report is forwarded to the subgrantee as either "Complete" or "Not Complete." A Compliance Report that is "Not Complete" will list the actions required and the date they are due. When the requirements are submitted by the subgrantee and are approved, staff will forward a letter to the subgrantee verifying that the Compliance Report is "Complete." If requirements are not submitted by the due date, it will result in the delay of grant payments.

AUDIT REQUIREMENT

The Governor's Grants Program requires an audit to be conducted on any organization receiving grant funds. At a minimum, a financial statement audit must be provided over the most recently completed fiscal period.

There are three types of services that an independent accountant may perform for an organization: a compilation, a review and an audit. A compilation is simply the preparation of financial statements, but they are unaudited, unreviewed and provide no assurances. A review requires some analytical procedures to be performed but offers a limited assurance. An audit includes the performance of analytical procedures, evaluation of evidence and provides positive assurance regarding the financial statements presented. **This office does not accept compilations or reviews as substitution for an audit report.**

Government agencies are not required to submit a copy of the completed audit report to the Governor's Grants Program. However, they must assure this office has been provided with information on who performs the audit, when the last audit was performed, what period was covered and where the audit is filed.

CLOSEOUT PROCEDURES

During closeout, the Governor's Grants Program staff evaluates all grant required work done by the subgrantee. When all work is complete and all necessary follow-up action is taken, the grant file is closed.

Financial Status Report

This report is completed quarterly, with the final Financial Status Report due by 5:00 p.m., **January 20, 2008**. Staff ensures that the reports were timely, that grant funds were expended in accordance with the Approved Budget and that any excess grant funds on hand were returned to the Governor's Grants Program.

Interest Earned Report

This form is to be completed quarterly, with the final Interest Earned Report due in the Governor's Grants Program by 5:00 p.m., **January 20, 2008**. Staff will ensure that the reports were timely and that the subgrantee completed the reports in accordance with the instructions provided by the Governor's Grants Program.

Grant Project Narrative Report

This report is completed quarterly, with the final Grant Project Narrative Report due in the Governor's Grants Program by 5:00 p.m., **January 20, 2008**. Staff ensures that the reports were timely, that the subgrantee conducted its grant project in accordance with approved grant application and that the subgrantee

completed the reports in accordance with the instructions provided by the Governor's Grants Program.

Projection of Final Expenditures

This report is completed and mailed or faxed by 5:00 p.m., **October 20, 2007**.

Equipment Inventory Form

This form is completed within 30 days of purchasing equipment with grant funds. Staff ensures that for every expenditure made in the equipment budget line item there is inventory information on file.

Compliance Review

The subgrantee will receive a compliance review. Any issues raised during the compliance review must be resolved before the grant file can be closed.

When there are problems preventing the closeout of a grant, the subgrantee will be notified in writing and requested to take corrective action. After all of the criteria have been satisfied, the grant file will be closed and a closeout letter will be sent to the subgrantee.

REPORTING FORMS

ATTACHED FORMS

[Financial Status Report](#)

[Financial Status Report Instructions](#)

[Interest Earned Report](#)

[Grant Project Narrative Report](#)

[Projection of Final Expenditures Report](#)

[Equipment Inventory Form](#)

[Revisions – Budget Summary Form](#)

[Authorization for Electronic Deposits](#)